

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Birch Creek Colony, Valier, MT 59486

Location by State: Montana

Form and Version of Evidence: Long Form, Part 1, Version 1

Timeframe of Evidence as Webpages: 8/2007-10/2009

Part 1. First Set of Documentation

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full name=birch...]

Date: 10/21/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009370553&summlevel=address]

Date: 10/21/2009

Data 1 (from Part 1, Section LF(A)List 1(1-2))

1) Name: Birch Creek Colony

2) Location: Valier, MT 59486

3) Subsidy Total 1995-2006: \$1,275,854.22 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,275,854 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009370553]

Date: 10/21/2009

Data 2 (from Part 1, Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$1,275,854 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009370553&summlevel=detail>]

Date: 10/21/2009

Data 3 (from Part 1, Section LF(A)List 1(4))

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: yes
- c) Disaster Payments: yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-5

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009370553&summlevel=whois>]

Date: 10/21/2009

Data 4 (from Part 1, Section LF(A)List 1(5))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Part 1, Section LF(E)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Kleinsasser, Waldner

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Birch Creek Colony - Valier, Montana (MT) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmdjh5r>]

Date: 10/21/2009

Data 1 (from Part 1, Section LF(B)List 1(1))

- 1) Name: Birch Creek Colony (Mountain Ridge Farms Inc)
- 2) Also Does Business As: Mountain Ridge Farms Inc
- 3) Phone: (406) 279-3586
- 4) Address: 900 Birch Creek Colony Rd, Valier, MT 59486-5445
- 5) Business Category: Farms
- 6) Established: 2000
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 50 to 99 (D&B: 1)

C) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [www.feefhs.org].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Hutterite Place Names in North America: "Lehrerleut Colonies" (1973)

Page Number: 2

URL: [<http://feefhs.org/hut/h-lplace.html>]

Date: 8/22/07

Data 1 (from Part 1, Section LF(C)List 1(1))

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony

1947 | Birch Creek, Montana | Valier (Toole) MT | New Elmspring, Alberta

(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

D) Documentation from:

Global Anabaptist Mennonite Encyclopedia Online (GAMEO) - [www.gameo.org].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Lehrerleut - GAMEO

Page Number: 1-2

URL: [<http://www.gameo.org/encyclopedia/contents/L4475.html>]

Date: 10/7/2009

Data 1 (from Part 1, Section LF(D)List 1(1))

[(Lehrerleut Bruderhofs in Montana)

Name of Colony | Address | Founded | Population | Head Preacher (1957)

Birch Creek | Valier | 1947 | 125 | Jacob A. Waldner]

E) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Birch Creek Colony, Valier, MT 59486

Data 1 (from Part 1, Section LF(E)List 1(1))

1) Hutterite Surnames: Kleinsasser, Waldner

F) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

a) [www.cedrontech.com] (link: Hutterite Contacts Online)

b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Birch Creek Colony, MT - Hutterite Directory

Page Number: 1-2

URL: [http://www.cedrontech.com/hutterite.aspx?idx=B&dcid=0C9AB0D2621BA698]
Date: 10/21/2009

Data 1 (from Part 1, Section LF(F)List 1(1))

- 1) Name of Hutterite Colony: Birch Creek
- 2) Group (Leut): Lehrerleut
- 3) Phone (Switchboard): 406-279-3586
- 4) Address: 900 Birch Creek Colony Rd., Valier, MT 59486-5445

Notes for [Section LF, Part 1, Version 1] for:

[Birch Creek Colony, Valier, MT 59486]

1) The List of Evidence for [Birch Creek Colony, Valier, MT 59486] includes these documents as separate documents:

- 1) Long Form of Evidence (Section LF), for Part 1 and Part 2
- 2) Short Form of Evidence (Section SF), for Part 1 and Part 2
- 3) Findings (for Section LF and Section SF), for Part 1 and Part 2
- 4) Conclusion (for Section LF and Section SF), for Part 1 and Part 2

2) For reference, the list of evidence for [Section LF, Part 1, Version 1] includes documentation from these sources, represented by brackets, from a set of sources for documentation:

[1) EWG]

2) IRS

3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'

4) NCCS

5) Melissa Data

6) TaxExemptWorld.com

[7) Manta]

[8) FEEFHS]

[9) GAMEO]

10) Rocky Cape Christian Community

[11) Corel WordPerfect document entitled 'Hutterite Surnames']

[12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Birch Creek Colony, Valier, MT 59486

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings (for Section LF and Section SF, Part 1, Version 1)

Findings (for Section LF and Section SF, Part 1, Version 1):

1:

Birch Creek Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Birch Creek Colony is a recognized Hutterite colony, Hutterite surnames are found at Birch Creek Colony, and Birch Creek Colony is included in the Hutterite Directory.

Data for Birch Creek Colony for ID as a Hutterite colony:

1) Name: Birch Creek Colony, Valier, MT 59486

2) EWG/USDA ownership shares data, Hutterite Surnames: Kleinsasser, Waldner

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony
1947 | Birch Creek, Montana | Valier (Toole) MT | New Elmspring, Alberta

(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

4) GAMEO/Hutterite colony data:

[(Lehrerleut Bruderhofs in Montana)

Name of Colony | Address | Founded | Population | Head Preacher (1957)

Birch Creek | Valier | 1947 | 125 | Jacob A. Waldner]

5) Hutterite Directory (for Birch Creek Colony):

[Birch Creek, 900 Birch Creek Colony Rd., Valier, MT 59486-5445]

2:

IRS EO/BMF data not found so do not know IRC section.

3:

Different Business Names:

1) Manta data: Birch Creek Colony also does business as Mountain Ridge Farms Inc

Note for Manta data:

USDA farm subsidy data shows [Mountain Ridge Farms Inc, Valier, MT 59486] received farm subsidies during the timeframe 1995-2006. IRS EO/BMF data for [Mountain Ridge Farms Inc, Valier, MT 59486-0417] shows IRC section 501(d) and ruling date 05/2009 so the organization is operating as a tax-exempt nonprofit religious organization.

Part 2 documentation is for [Mountain Ridge Farms Inc, Valier, MT 59486] and is included as an example of [Birch Creek Colony, Valier, MT 59486], as a USDA farm subsidy recipient, also doing business as Mountain Ridge Farms Inc, as a USDA farm subsidy recipient as a tax-exempt nonprofit religious organization.

A investigation of Birch Creek Colony is necessary to determine if there is a record for a subsidiary as Mountain Ridge Farms Inc and if the address is the same as the IRS EO/BMF data address for Mountain Ridge Farms Inc as [PO Box 417, Valier, MT 59486-0417].

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Birch Creek Colony, Valier, MT 59486]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,275,854.22 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,275,854 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Birch Creek Colony, Valier, MT 59486

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion (for Section LF and Section SF, Part 1, Version 1)

Conclusion (for Section LF and Section SF, Part 1, Version 1):

1:

IRS EO/BMF data not found so do not know IRC section.

2:

Manta data shows [Birch Creek Colony also does business as Mountain Ridge Farms Inc].

USDA farm subsidy data shows [Mountain Ridge Farms Inc, Valier, MT 59486] received farm subsidies during the timeframe 1995-2006. IRS EO/BMF data for [Mountain Ridge Farms Inc, Valier, MT 59486-0417] shows IRC section 501(d) and ruling date 05/2009 so the organization is operating as a tax-exempt nonprofit religious organization.

Part 2 documentation is for [Mountain Ridge Farms Inc, Valier, MT 59486] and is included as an example of [Birch Creek Colony, Valier, MT 59486], as a USDA farm subsidy recipient, also doing business as Mountain Ridge Farms Inc, as a USDA farm subsidy recipient as a tax-exempt nonprofit religious organization.

A investigation of Birch Creek Colony is necessary to determine if there is a record for a subsidiary as Mountain Ridge Farms Inc and if the address is the same as the IRS EO/BMF data address for Mountain Ridge Farms Inc as [PO Box 417, Valier, MT 59486-0417].

3:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Birch Creek Colony, Valier, MT 59486]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,275,854.22 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,275,854 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Birch Creek Colony, Valier, MT 59486

Hutterite Directory (for Birch Creek Colony):

[Birch Creek, 900 Birch Creek Colony Rd., Valier, MT 59486-5445]

Different Business Names:

1) Manta data: Birch Creek Colony also does business as Mountain Ridge Farms Inc

[Birch Creek Colony, 900 Birch Creek Colony Rd, Valier, MT 59486-5445]

Timeframe for IRC section data: 1995-2006

> Step 2

A investigation of Birch Creek Colony is necessary to determine if there is a record for a subsidiary as Mountain Ridge Farms Inc and if the address is the same as the IRS EO/BMF data address for Mountain Ridge Farms Inc as [PO Box 417, Valier, MT 59486-0417].

Identification data:

Name: Birch Creek Colony, Valier, MT 59486

Hutterite Directory (for Birch Creek Colony):

[Birch Creek, 900 Birch Creek Colony Rd., Valier, MT 59486-5445]

Subsidiary: Mountain Ridge Farms Inc, Valier, MT 59486

IRS EO/BMF data: Mountain Ridge Farms Inc, PO Box 417, Valier, MT 59486-0417

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Birch Creek Colony, Valier, MT 59486

Location by State: Montana

Form and Version of Evidence: Long Form, Part 2, Version 1

Subject (for Part 2): Mountain Ridge Farms Inc, Valier, MT 59486

Timeframe of Evidence as Webpages: 11/2009-12/2009

Part 2. Second Set of Documentation

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full
name=mount...]

Date: 11/9/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=011274268&summlevel=address]

Date: 11/9/2009

Data 1 (from Part 2, Section LF(A)List 1(1-2))

1) Name: Mountain Ridge Farms Inc

2) Location: Valier, MT 59486

3) Subsidy Total 1995-2006: \$571,990.56 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$571,991 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=011274268]

Date: 11/9/2009

Data 2 (from Part 2, Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$571,991 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=011274268&summlevel=detail]

Date: 11/9/2009

Data 3 (from Part 2, Section LF(A)List 1(4))

1) Types of Payments:

a) Commodity Subsidies: yes

b) Conservation Payments: no

c) Disaster Payments: yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=011274268&summlevel=whois]

Date: 11/9/2009

Data 4 (from Part 2, Section LF(A)List 1(5))

1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Part 2, Section LF(F)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Kleinsasser, Waldner

B) Documentation from:

Internal Revenue Service (IRS) - [www.irs.gov].

List I. Documentation

1:

Webpage as EO file page (note: for EO/BMF data)

EO File by State: Montana

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

EO File URL: [http://www.irs.gov/taxstats/charitablestats/article/0,,id=97186,00.html]

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

Data 1 (from Part 2, Section LF(B)List 1(1))

1) EIN: 810531756

2) Name: MOUNTAIN RIDGE FARMS INC

3) Address:

[PO BOX 417

VALIER MT]

4) Zip Code: 59486-0417

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 200905

(note: decoded form of ruling date data is 05/2009)

8) Filing Requirement (FR) Code:

a) Form 990/Form 990EZ: 00

(note: decoded form of FR code 00 is '990 - Not required to file (all other)')

b) Form 990PF: 0

(note: decoded form of FR code 0 is 'No 990-PF return')

9) Sort Name (Secondary Name): (no data)

Data 2. Subsection Code and Classification Code decoded for IRC Section

1) Abbreviations:

a) IRC Section = Internal Revenue Code Section

b) IRM Table = IRS Internal Revenue Manual Table of EO Subsection and Classification Codes

c) IRS = Internal Revenue Service

d) SOI Table = IRS Statistics of Income Table of EO Subsection and Classification Codes

(note: (a), (b), and (d) are IRS information)

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

a) IRM Table: 501(d)

b) SOI Table: 501(d)

> Step 2: classification code 1 decoded for classification and description

a) IRM Table/classification: Apostolic and religious organization

b) SOI Table/description: Apostolic and Religious Org.

> Step 3: subsection code 40 classification code 1 decoded for IRC section

IRC section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

Data 3. Data for analysis and Findings

1) IRS Organization Name: Mountain Ridge Farms Inc

2) IRS Location: Valier, MT 59486-0417

3) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

4) Ruling Date: 05/2009

5) USDA Business Name: Mountain Ridge Farms Inc

6) USDA Location: Valier, MT 59486

Findings:

The IRS organization name and location are the same as the USDA business name and location. IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'.

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Mountain Ridge Farms Inc, Valier, MT 59486

Data 1 (from Part 2, Section LF(C))List 1(1), condensed version)

1) EIN: 810531756

2) Name: Mountain Ridge Farms Inc

3) Address: PO Box 417, Valier, MT 59486-0417

4) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

5) Ruling Date: 05/2009

D) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information, print orientation = Portrait)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=810531756]

Date: 11/9/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=810531756]

Date: 11/9/2009

Data 1 (from Part 2, Section LF(D))List 1(1))

1) Name: MOUNTAIN RIDGE FARMS INC

2) Address:

[PO BOX 417

VALIER, MT 59486-0417]

3) IRS Subsection: 501(d) - A religious and apostolic association.

(note: IRC section and a derivation of a description)

4) Type of Organization: Corporation

5) Tax I.D. Number: 810531756

(note: EIN)

6) Exempt Since: 05-2009

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

E) Documentation from:

TaxExemptWorld.com - [www.taxexemptworld.com].

List 1. Documentation

1:

Webpage (note: for search result information, print orientation = Portrait)

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=mountain+ridge+farms]

Date: 11/9/2009

2:

Webpage (note: for organization information, print orientation = Portrait)

Name:

[MOUNTAIN RIDGE FARMS INC - VALIER, MT 59486 - PO BOX 417 - NonProfit/Tax Exempt Orga...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1730059]

Date: 11/9/2009

Note:

A Landscape print orientation version of webpages (1-2) is not included because the computer problem was fixed so the whole page of data is included with the Portrait print orientation version of webpages (1-2).

Data 1 (from Part 2, Section LF(E)List 1(1-2))

1) Name: MOUNTAIN RIDGE FARMS INC

2) Address:

[PO BOX 417

VALIER, MT 59486-0417]

3) Classification: Apostolic and Religious Org. (501(d))

(note: description and IRC section)

4) Filing Requirement: Form 990 - Not required to file(all other)

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 05/2009

(note: Ruling Date)

F) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Mountain Ridge Farms Inc, Valier, MT 59486

Data 1 (from Part 2, Section LF(F)List 1(1))

1) Hutterite Surnames: Kleinsasser, Waldner

Notes for [Section LF, Part 2, Version 1] for:

- a) [Birch Creek Colony, Valier, MT 59486] as the main subject.
 - b) [Mountain Ridge Farms Inc, Valier, MT 59486] as the subject for Part 2.
- 1) The List of Evidence for [Birch Creek Colony, Valier, MT 59486] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF), for Part 1 and Part 2
 - 2) Short Form of Evidence (Section SF), for Part 1 and Part 2
 - 3) Findings (for Section LF and Section SF), for Part 1 and Part 2
 - 4) Conclusion (for Section LF and Section SF), for Part 1 and Part 2
 - 2) For reference, the list of evidence for [Section LF, Part 2, Version 1] includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1] EWG]
 - [2] IRS]
 - [3] Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded']
 - 4) NCCS
 - [5] Melissa Data]
 - [6] TaxExemptWorld.com]
 - 7) Manta
 - 8) FEEFHS
 - 9) GAMEO
 - 10) Rocky Cape Christian Community
 - [11] Corel WordPerfect document entitled 'Hutterite Surnames']
 - 12) Hutterite Directory

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Birch Creek Colony, Valier, MT 59486

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings (for Section LF and Section SF, Part 2, Version 1)

Subject (for Part 2): Mountain Ridge Farms Inc, Valier, MT 59486

Status: Confirmed as EO (Exempt Organization), (ruling date 05/2009)

Findings (for Section LF and Section SF, Part 2, Version 1):

1:

Mountain Ridge Farms Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. IRS EO/BMF data for IRC section as 501(d) indicates Mountain Ridge Farms Inc is a tax-exempt nonprofit religious organization. Manta data indicates Birch Creek Colony, as a recognized Hutterite colony, also does business as Mountain Ridge Farms Inc. The same Hutterite surnames are found at Birch Creek Colony and Mountain Ridge Farms Inc, as Kleinsasser and Waldner.

Data for Mountain Ridge Farms Inc for ID as a Hutterite colony:

- 1) Name: Mountain Ridge Farms Inc, Valier, MT 59486
- 2) EWG/USDA ownership shares data, Hutterite Surnames: Kleinsasser, Waldner
- 3) IRS EO/BMF data:
 - a) Name: Mountain Ridge Farms Inc, Valier, MT 59486-0417
 - b) IRC Section:
 - 1) IRM Table: 501(d) Apostolic and religious organization
 - 2) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Manta data: Birch Creek Colony also does business as Mountain Ridge Farms Inc [Birch Creek Colony, 900 Birch Creek Colony Rd, Valier, MT 59486-5445] (Part 1, Section LF(B)List 1(1)), (Part 1, Section SF(B)List 1(1))

2:

IRS EO/BMF data found and the organization name and location are the same as the USDA business name and location.

USDA Business Name and Location:

[Mountain Ridge Farms Inc, Valier, MT 59486]

IRS Organization Name and Location:

[Mountain Ridge Farms Inc, Valier, MT 59486-0417]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

Comparison of IRS EO/BMF data with NCCS, Melissa Data, and TaxExemptWorld.com data:

(note: NCCS data not found. One reason may be the organization was not in the database by the search date 11/9/2009 because of the ruling date 05/2009.)

[Data Date: (IRS 12/7/2009), (Melissa Data and TaxExemptWorld.com, 11/9/2009)]

[Data: EIN, Organization Name, Location by State, IRC Section, Ruling Date]

[810531756, Mountain Ridge Farms Inc, MT, 501(d), 05/2009 = IRS]

[810531756, Mountain Ridge Farms Inc, MT, 501(d), 05-2009 = Melissa Data]

[no data....., Mountain Ridge Farms Inc, MT, 501(d), 05/2009 = TaxExemptWorld.com]

Comparison of data demonstrates all data is the same basic data.

4:

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from Melissa Data and TaxExemptWorld.com for the same organization indicates the organization is not required to file Form 990. The organization is classified as IRC section 501(d) and files Form 1065 so the data for Form 990 is correct.

5:

Different Business Names:

1) Manta data: Birch Creek Colony also does business as Mountain Ridge Farms Inc

Note for Manta data:

USDA farm subsidy data shows [Mountain Ridge Farms Inc, Valier, MT 59486] received farm subsidies during the timeframe 1995-2006. IRS EO/BMF data for [Mountain Ridge Farms Inc, Valier, MT 59486-0417] shows IRC section 501(d) and ruling date 05/2009 so the organization is operating as a tax-exempt nonprofit religious organization.

USDA farm subsidy data shows [Birch Creek Colony, Valier, MT 59486] received farm subsidies during the timeframe 1995-2006.

Birch Creek Colony and Mountain Ridge Farms Inc are confirmed as Hutterite colonies and are operating the same type of business that includes the same Hutterite surnames as Kleinsasser and Waldner, so both businesses fit a common profile.

A investigation of Birch Creek Colony is necessary to determine if there is a record for a subsidiary as Mountain Ridge Farms Inc and if the address is the same as the IRS EO/BMF data address for Mountain Ridge Farms Inc as [PO Box 417, Valier, MT 59486-0417].

6:

Dataset for [Mountain Ridge Farms Inc, Valier, MT 59486]:

Identity of USDA farm subsidy recipient:

[Mountain Ridge Farms Inc, Valier, MT 59486]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$571,990.56 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$571,991 (note: rounded off calculation)

IRS EO/BMF data (12/7/2009):

1) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

2) Ruling Date: 05/2009

Operating As: Hutterite colony, as a tax-exempt nonprofit religious organization as of 05/2009

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Birch Creek Colony, Valier, MT 59486

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion (for Section LF and Section SF, Part 2, Version 1)

Subject (for Part 2): Mountain Ridge Farms Inc, Valier, MT 59486

Status: Confirmed as EO (Exempt Organization), (ruling date 05/2009)

Conclusion (for Section LF and Section SF, Part 2, Version 1):

1:

IRS EO/BMF data found and the organization name and location are the same as the USDA business name and location.

USDA Business Name and Location:

[Mountain Ridge Farms Inc, Valier, MT 59486]

IRS Organization Name and Location:

[Mountain Ridge Farms Inc, Valier, MT 59486-0417]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for [Mountain Ridge Farms Inc, Valier, MT 59486]:

Identity of USDA farm subsidy recipient:

[Mountain Ridge Farms Inc, Valier, MT 59486]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$571,990.56 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$571,991 (note: rounded off calculation)

IRS EO/BMF data (12/7/2009):

1) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

2) Ruling Date: 05/2009

Operating As: Hutterite colony, as a tax-exempt nonprofit religious organization as of 05/2009

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Mountain Ridge Farms Inc, Valier, MT 59486

IRS EO/BMF data: Mountain Ridge Farms Inc, PO Box 417, Valier, MT 59486-0417

Different Business Names:

1) Manta data: Birch Creek Colony also does business as Mountain Ridge Farms Inc
[Birch Creek Colony, 900 Birch Creek Colony Rd, Valier, MT 59486-5445]

(Part 1, Section LF(B)List 1(1)), (Part 1, Section SF(B)List 1(1))

Timeframe for IRC section data: 1995-2006

> Step 2

A investigation of Birch Creek Colony is necessary to determine if there is a record for a subsidiary as Mountain Ridge Farms Inc and if the address is the same as the IRS EO/BMF data address for Mountain Ridge Farms Inc as [PO Box 417, Valier, MT 59486-0417].

Identification data:

Name: Birch Creek Colony, Valier, MT 59486

Hutterite Directory (for Birch Creek Colony):

[Birch Creek, 900 Birch Creek Colony Rd., Valier, MT 59486-5445]

Subsidiary: Mountain Ridge Farms Inc, Valier, MT 59486

IRS EO/BMF data: Mountain Ridge Farms Inc, PO Box 417, Valier, MT 59486-0417

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Cascade Colony Inc, Sun River, MT 59483

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-10/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full name=casca...]

Date: 10/21/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371614&summlevel=address]

Date: 10/21/2009

Data 1 (from Section LF(A)List 1(1-2))

1) Name: Cascade Colony Inc

2) Location: Sun River, MT 59483

3) Subsidy Total 1995-2006: \$1,399,431.88 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,399,432 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371614]

Date: 10/21/2009

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$1,399,432 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371614&summlevel=detail]

Date: 10/21/2009

Data 3 (from Section LF(A)List 1(4))

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: yes
- c) Disaster Payments: yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-6

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009371614&summlevel=whois>]

Date: 10/21/2009

Data 4 (from Section LF(A)List 1(5))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(D)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Entz, Waldner, Wipf, Wurtz, Wurz

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Cascade Colony - Sun River, Montana (MT) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm23s8j>]

Date: 10/21/2009

Data 1 (from Section LF(B)List 1(1))

- 1) Name: Cascade Colony
- 2) Also Does Business As: (no data)
- 3) Phone: (406) 264-5265
- 4) Address: 508 Birdtail Creek Rd, Sun River, MT 59483-9717 (Great Falls, MT Metro Area)
- 5) Business Category: Churches, Ranches in Sun River, MT
- 6) Established: 1967
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): \$1 to 2.5 million
- 9) Employees (estimated): 20 to 49 (D&B: 30)

C) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [www.feefhs.org].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Hutterite Place Names in North America: "Lehrerleut Colonies" (1973)

Page Number: 3

URL: [<http://feefhs.org/hut/h-lplace.html>]

Date: 8/22/07

Data 1 (from Section LF(C)List 1(1))

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony

1969 | Cascade, Montana | Fort Shaw (Cascade) MT | Glacier, Montana

(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

D) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Cascade Colony Inc, Sun River, MT 59483

Data 1 (from Section LF(D)List 1(1))

1) Hutterite Surnames: Entz, Waldner, Wipf, Wurtz, Wurz

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

a) [www.cedrontech.com] (link: Hutterite Contacts Online)

b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Cascade Colony, MT - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=C&dcid=9D8184FC5E815002>]

Date: 10/21/2009

Data 1 (from Section LF(E)List 1(1))

1) Name of Hutterite Colony: Cascade

2) Group (Leut): Lehrerleut

3) Phone (Switchboard): 406-264-5364 or 5316

4) Address: Box 508 Birdtail Creek Rd., Sun River, MT 59483

Notes for Section LF, Version 1, for:

[Cascade Colony Inc, Sun River, MT 59483]

- 1) The List of Evidence for [Cascade Colony Inc, Sun River, MT 59483] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1] EWG]
 - 2) IRS
 - 3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'
 - 4) NCCS
 - 5) Melissa Data
 - 6) TaxExemptWorld.com
 - [7) Manta]
 - [8) FEEFHS]
 - 9) GAMEO
 - 10) Rocky Cape Christian Community
 - [11) Corel WordPerfect document entitled 'Hutterite Surnames']
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Cascade Colony Inc, Sun River, MT 59483

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF and Section SF, Version 1

Findings (for Section LF and Section SF, Version 1):

1:

Cascade Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Cascade Colony is a recognized Hutterite colony, Hutterite surnames are found at Cascade Colony Inc, and Cascade Colony is included in the Hutterite Directory. The FEEFHS location for Cascade Colony is Fort Shaw, MT, and Fort Shaw is next to Sun River in the Great Falls, MT, area (Rand McNally map, 2005).

Data for Cascade Colony Inc for ID as a Hutterite colony:

1) Name: Cascade Colony Inc, Sun River, MT 59483

2) EWG/USDA ownership shares data, Hutterite Surnames: Entz, Waldner, Wipf, Wurtz, Wurz

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony
1969 | Cascade, Montana | Fort Shaw (Cascade) MT | Glacier, Montana

(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

4) Hutterite Directory (for Cascade Colony):

[Cascade, Box 508 Birdtail Creek Rd., Sun River, MT 59483]

2:

IRS EO/BMF data not found so do not know IRC section.

3:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Cascade Colony Inc, Sun River, MT 59483]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,399,431.88 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,399,432 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Cascade Colony Inc, Sun River, MT 59483

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF and Section SF, Version 1

Conclusion (for Section LF and Section SF, Version 1):

1:

IRS EO/BMF data not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Cascade Colony Inc, Sun River, MT 59483]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,399,431.88 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,399,432 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Cascade Colony Inc, Sun River, MT 59483

Manta data:

[Cascade Colony, 508 Birdtail Creek Rd, Sun River, MT 59483-9717

(Great Falls, MT Metro Area)]

Hutterite Directory (for Cascade Colony):

[Cascade, Box 508 Birdtail Creek Rd., Sun River, MT 59483]

Timeframe for IRC section data: 1995-2006

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Deerfield Colony, Lewistown, MT 59457

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full
name=deerfi...]

Date: 10/21/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009376939&summlevel=address]

Date: 10/21/2009

Data 1 (from Section LF(A)List 1(1-2))

1) Name: Deerfield Colony

2) Location: Lewistown, MT 59457

3) Subsidy Total 1995-2006: \$1,157,242.19 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,157,242 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009376939]

Date: 10/21/2009

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$1,157,242 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009376939&summlevel=detail]

Date: 10/21/2009

Data 3 (from Section LF(A)List 1(4))

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: yes
- c) Disaster Payments: yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009376939&summlevel=whois>]

Date: 10/21/2009

Data 4 (from Section LF(A)List 1(5))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(J)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Hofer, Stahl

B) Documentation from:

Internal Revenue Service (IRS) - [www.irs.gov].

List 1. Documentation

1:

Webpage as EO file page (note: for EO/BMF data)

EO File by State: Montana

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

EO File URL: [<http://www.irs.gov/taxstats/charitablestats/article/0,,id=97186,00.html>]

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

Data 1 (from Section LF(B)List 1(1))

1) EIN: 816012645

2) Name: HUTTERIAN BRETHREN OF DEERFIELD AS A CHURCH

3) Address:

[705 DEERFIELD RD
LEWISTOWN MT]

4) Zip Code: 59457-2236

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 196707

(note: decoded form of ruling date data is 07/1967)

8) Filing Requirement (FR) Code:

- a) Form 990/Form 990EZ: 00
(note: decoded form of FR code 00 is '990 - Not required to file (all other)')
- b) Form 990PF: 0
(note: decoded form of FR code 0 is 'No 990-PF return')

9) Sort Name (Secondary Name): (no data)

Data 2. Subsection Code and Classification Code decoded for IRC Section

1) Abbreviations:

- a) IRC Section = Internal Revenue Code Section
 - b) IRM Table = IRS Internal Revenue Manual Table of EO Subsection and Classification Codes
 - c) IRS = Internal Revenue Service
 - d) SOI Table = IRS Statistics of Income Table of EO Subsection and Classification Codes
- (note: (a), (b), and (d) are IRS information)

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

- a) IRM Table: 501(d)
- b) SOI Table: 501(d)

> Step 2: classification code 1 decoded for classification and description

- a) IRM Table/classification: Apostolic and religious organization
- b) SOI Table/description: Apostolic and Religious Org.

> Step 3: subsection code 40 classification code 1 decoded for IRC section

IRC section:

- a) IRM Table: 501(d) Apostolic and religious organization
- b) SOI Table: 501(d) Apostolic and Religious Org.

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Hutterian Brethren of Deerfield as a Church
- 2) IRS Location: Lewistown, MT 59457-2236
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 07/1967
- 5) USDA Business Name: Deerfield Colony
- 6) USDA Location: Lewistown, MT 59457

Findings:

The IRS organization name is not the same as the USDA business name.

Manta data indicates [Deerfield Colony, Lewistown, MT 59457-2236] also does business as [Hutterian Brethren Of Deerfield As A Church] so IRS EO/BMF data for this organization can apply to Deerfield Colony if the 2 organizations are the same identity. Hutterian Brethren is a misspelling of Hutterian Brethren.

If the 2 organizations are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 07/1967 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

A investigation is necessary to determine if the 2 organizations are the same identity or if [Hutterian Brethren (Hutterian Brethren) of Deerfield as a Church] is a subsidiary of Deerfield Colony.

C) Documentation:

Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'.

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Deerfield Colony, Lewistown, MT 59457

Data 1 (from Section LF(C))List 1(1), condensed version)

1) EIN: 816012645

2) Name: Hutterian Brethren of Deerfield as a Church

3) Address: 705 Deerfield Rd, Lewistown, MT 59457-2236

4) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

5) Ruling Date: 07/1967

D) Documentation from:

National Center for Charitable Statistics (NCCS) - [www.nccs.urban.org].

List 1. Documentation

1:

Webpage (note: for search result information for active organization)

Name: NCCS - Search Active Organizations

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/990search.php/990search.php]

Date: 10/21/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Hutterian Brethren of Deerfield As A Church

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=816012645]

Date: 10/21/2009

3:

Webpage (note: for search result information for active or inactive organization)

Name: NCCS - Search NCCS Master File

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/990search.php/990search.php]

Date: 10/21/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Hutterian Brethren of Deerfield As A Church

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=816012645]

Date: 10/21/2009

Data 1 (from Section LF(D))List 1(1-4))

- 1) EIN: 816012645
- 2) Name: Hutterian Brethren of Deerfield As A Church
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Lewistown, MT 59457
- 5) Rule Date (Ruling Date): 1967
- 6) IRS Subsection: 40
(note: Subsection Code)
- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)
(note: Form 990 data)
- 9) Active Organization: yes (as of 10/21/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information, print orientation = Portrait)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=816012645]

Date: 10/21/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=816012645]

Date: 10/21/2009

Data 1 (from Section LF(E)List 1(1))

1) Name: HUTTERIAN BRETHREN OF DEERFIELD AS A CHURCH

2) Address:

[705 DEERFIELD RD
LEWISTOWN, MT 59457-2236]

3) IRS Subsection: 501(d) - A religious and apostolic association.

(note: IRC section and a derivation of a description)

4) Type of Organization: Corporation

5) Tax I.D. Number: 816012645

(note: EIN)

6) Exempt Since: 07-1967

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

TaxExemptWorld.com - [www.taxexemptworld.com].

List 1. Documentation

1:

Webpage (note: for search result information, print orientation = Portrait)

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

URL:

[<http://www.taxexemptworld.com/search.asp?type=on&criteria=hutterian+brethren+of+deerfield+as+a+c...>]

Date: 10/21/2009

2:

Webpage (note: for organization information, print orientation = Portrait)

Name:

[HUTTERIAN BRETHREN OF DEERFIELD AS A CHURCH - LEWISTOWN, MT 59457 - 705 DEE...]

Page Number: 1-2

URL: [<http://www.taxexemptworld.com/organization.asp?tn=884828>]

Date: 10/21/2009

3:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

URL:

[<http://www.taxexemptworld.com/search.asp?type=on&criteria=hutterian+brethren+of+deerfield+as+a+church>]

Date: 10/21/2009

4:

Webpage (note: same webpage as (2) except print orientation = Landscape)

Name:

[HUTTERIAN BRETHREN OF DEERFIELD AS A CHURCH - LEWISTOWN, MT 59457 - 705 DEERFIELD RD - NonProfit/Tax Exempt ...]

Page Number: 1-2

URL: [<http://www.taxexemptworld.com/organization.asp?tn=884828>]

Date: 10/21/2009

Data 1 (from Section LF(F)List 1(1-2))

1) Name: HUTTERIAN BRETHREN OF DEERFIELD AS A CHURCH

2) Address:

[705 DEERFIELD RD
LEWISTOWN, MT 59457-2236]

3) Classification: Apostolic and Religious Org. (501(d))
(note: description and IRC section)

4) Filing Requirement: Form 990 - Not required to file(all other)

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 07/1967
(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Deerfield Colony - Lewistown, Montana (MT) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm73v57>]

Date: 10/21/2009

Data 1 (from Section LF(G))List 1(1))

1) Name: Deerfield Colony (Hutterian Brethren Of Deerfield As A Church)

2) Also Does Business As: Hutterian Brethren Of Deerfield As A Church

3) Phone: (406) 538-7824

4) Address: 705 Deerfield Rd, Lewistown, MT 59457-2236

5) Business Category: Churches, Farming Service in Lewistown, MT

6) Established: 1947

7) State of Incorporation: Montana

8) Annual Revenue (estimated): \$2.5 to 5 million

9) Employees (estimated): 20 to 49 (D&B: 1)

H) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [www.feefhs.org].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Hutterite Place Names in North America: "87 Dariusleut Colonies" (1973)

Page Number: 3

URL: [<http://feefhs.org/hut/h-dplace.html>]

Date: 8/22/07

Data 1 (from Section LF(H))List 1(1))

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony

1947 | Deerfield, Montana | Danvers (Fergus) MT | Wolf Creek, Alberta

(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

I) Documentation from:

Global Anabaptist Mennonite Encyclopedia Online (GAMEO) - [www.gameo.org].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Dariusleut - GAMEO

Page Number: 1-2

URL: [<http://www.gameo.org/encyclopedia/contents/dariusleut>]

Date: 10/7/2009

Data 1 (from Section LF(I))List 1(1))

[(Dariusleut Bruderhofs in Montana)

Name of Colony | Address | Founded | Population (1950) | Head Preacher
Deerfield (Bank Ranch) | Danvers | 1947 | 65 | Paul Stahl]

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Deerfield Colony, Lewistown, MT 59457

Data 1 (from Section LF(J)List 1(1))

1) Hutterite Surnames: Hofer, Stahl

K) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

a) [www.cedrontech.com] (link: Hutterite Contacts Online)

b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Deerfield Colony, MT - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=D&dcid=6A1889A8456B0617>]

Date: 10/21/2009

Data 1 (from Section LF(K)List 1(1))

1) Name of Hutterite Colony: Deerfield

2) Group (Leut): Dariusleut

3) Phone (David E. Stahl, Minister): 406-538-7824

4) Address: R. R. 3, Box 3140, Lewistown, MT 59457

Notes for Section LF, Version 1, for:
[Deerfield Colony, Lewistown, MT 59457]

- 1) The List of Evidence for [Deerfield Colony, Lewistown, MT 59457] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - [2) IRS]
 - [3) Corel WordPerfect document entitled 'TRS EO/BMF Data Decoded']
 - [4) NCCS]
 - [5) Melissa Data]
 - [6) TaxExemptWorld.com]
 - [7) Manta]
 - [8) FEEFHS]
 - [9) GAMEO]
 - 10) Rocky Cape Christian Community
 - [11) Corel WordPerfect document entitled 'Hutterite Surnames']
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Deerfield Colony, Lewistown, MT 59457

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF and Section SF, Version 1

Findings (for Section LF and Section SF, Version 1):

1:

Deerfield Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Deerfield Colony is a recognized Hutterite colony, Hutterite surnames are found at Deerfield Colony, and Deerfield Colony is included in the Hutterite Directory. The FEEFHS and GAMEO location for Deerfield Colony is Danvers and Danvers is in the Lewistown, MT, area (Rand McNally map, 2005).

Data for Deerfield Colony for ID as a Hutterite colony:

1) Name: Deerfield Colony, Lewistown, MT 59457

2) EWG/USDA ownership shares data, Hutterite Surnames: Hofer, Stahl

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony
1947 | Deerfield, Montana | Danvers (Fergus) MT | Wolf Creek, Alberta

(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

4) GAMEO/Hutterite colony data:

[(Dariusleut Bruderhofs in Montana)

Name of Colony | Address | Founded | Population (1950) | Head Preacher

Deerfield (Bank Ranch) | Danvers | 1947 | 65 | Paul Stahl]

5) Hutterite Directory (for Deerfield Colony):

[Deerfield, R. R. 3, Box 3140, Lewistown, MT 59457]

2:

IRS EO/BMF data found but the organization name is not the same as the USDA business name.

USDA Business Name and Location:

[Deerfield Colony, Lewistown, MT 59457]

IRS Organization Name and Location:

[Hutterian Brethren of Deerfield as a Church, Lewistown, MT 59457-2236]

Manta data indicates [Deerfield Colony, Lewistown, MT 59457-2236] also does business as [Hutterian Brethren Of Deerfield As A Church] so IRS EO/BMF data for this organization can apply to Deerfield Colony if the 2 organizations are the same identity. Hutterian Brethren is a misspelling of Hutterian Brethren.

If the 2 organizations are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 07/1967 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization. A investigation is necessary to determine if the 2 organizations are the same identity or if [Hutterian Brethren (Hutterian Brethren) of Deerfield as a Church] is a subsidiary of Deerfield Colony.

3:

Comparison of IRS EO/BMF data with NCCS, Melissa Data, and TaxExemptWorld.com data:

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/21/2009)]

[Data: EIN, Organization Name, Location by State, IRC Section, Ruling Date]

[816012645, Hutterian Brethren of Deerfield as a Church, MT, 501(d), 07/1967 = IRS]

[816012645, Hutterian Brethren of Deerfield As A Church, MT, 501(d), 1967....= NCCS]

[816012645, Hutterian Brethren of Deerfield as a Church, MT, 501(d), 07-1967 = Melissa Data]

[no data....., Hutterian Brethren of Deerfield as a Church, MT, 501(d), 07/1967 =

TaxExemptWorld.com]

Comparison of data demonstrates all data is the same basic data.

4:

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from NCCS, Melissa Data, and TaxExemptWorld.com for the same organization indicates the organization is not required to file Form 990. The organization is classified as IRC section 501(d) and files Form 1065 so the data for Form 990 is correct.

NCCS data for organization name is the same as the IRS organization name, disregarding capitalization, and indicates the organization is active as of 10/21/09.

5:

Different Business Names:

1) Manta data:

[Deerfield Colony also does business as Hutterian Brethen Of Deerfield As A Church]

(note: Hutterian Brethen is a misspelling of Hutterian Brethren)

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Deerfield Colony, Lewistown, MT 59457]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,157,242.19 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,157,242 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Deerfield Colony, Lewistown, MT 59457

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF and Section SF, Version 1

Conclusion (for Section LF and Section SF, Version 1):

1:

IRS EO/BMF data found but the organization name is not the same as the USDA business name.

USDA Business Name and Location:

[Deerfield Colony, Lewistown, MT 59457]

IRS Organization Name and Location:

[Hutterian Brethren of Deerfield as a Church, Lewistown, MT 59457-2236]

Manta data indicates [Deerfield Colony, Lewistown, MT 59457-2236] also does business as [Hutterian Brethren Of Deerfield As A Church] so IRS EO/BMF data for this organization can apply to Deerfield Colony if the 2 organizations are the same identity. Hutterian Brethren is a misspelling of Hutterian Brethren.

If the 2 organizations are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 07/1967 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

A investigation is necessary to determine if the 2 organizations are the same identity or if [Hutterian Brethren (Hutterian Brethren) of Deerfield as a Church] is a subsidiary of Deerfield Colony.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Deerfield Colony, Lewistown, MT 59457]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,157,242.19 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,157,242 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

Determine IRS organization name as same identity as USDA business name or a subsidiary of USDA business name.

USDA Business Name and Location:

[Deerfield Colony, Lewistown, MT 59457]

IRS Organization Name and Address:

[Hutterian Brethren of Deerfield as a Church, 705 Deerfield Rd, Lewistown, MT 59457-2236]

(note: for data refer to Step 2)

> Step 2

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Deerfield Colony, Lewistown, MT 59457

Hutterite Directory (for Deerfield Colony): Deerfield, R. R. 3, Box 3140, Lewistown, MT 59457

Different Business Names:

1) Manta data:

[Deerfield Colony also does business as Hutterian Brethen Of Deerfield As A Church]

[Deerfield Colony, 705 Deerfield Rd, Lewistown, MT 59457-2236]

(note: Hutterian Brethen is a misspelling of Hutterian Brethren)

Timeframe for IRC section data: 1995-2006

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: East Malta Hutterian Brethren, Malta, MT 59538

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full
name=east+...]

Date: 10/21/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009374722&summlevel=address]

Date: 10/21/2009

Data 1 (from Section LF(A)List 1(1-2))

1) Name: East Malta Hutterian Brethren

2) Location: Malta, MT 59538

3) Subsidy Total 1995-2006: \$997,992.72 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$997,993 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009374722]

Date: 10/21/2009

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$997,993 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009374722&summlevel=detail]

Date: 10/21/2009

Data 3 (from Section LF(A)List 1(4))

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: yes
- c) Disaster Payments: yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009374722&summlevel=whois>]

Date: 10/21/2009

Data 4 (from Section LF(A)List 1(5))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(D)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Hofer

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: East Malta Colony - Malta, Montana (MT) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmd0swk>]

Date: 10/21/2009

Data 1 (from Section LF(B)List 1(1))

- 1) Name: East Malta Colony
- 2) Also Does Business As: (no data)
- 3) Phone: (406) 654-2795
- 4) Address: 1089 E Malta Colony Rd, Malta, MT 59538-9636
- 5) Business Category: Dairies
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 20 to 49 (D&B: 40)

C) Documentation from:

Rocky Cape Christian Community - [www.thecommonlife.com].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 13

URL: [www.thecommonlife.com/bookshelf] (link: American Communities)

Date: (no date) (note: original data printed from the Internet on 10/7/2009)

Data 1 (from Section LF(C)List 1(1))

1) East Malta, MT, 1981 - present (note: Dariusleut)

D) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: East Malta Hutterian Brethren, Malta, MT 59538

Data 1 (from Section LF(D)List 1(1))

1) Hutterite Surnames: Hofer

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

a) [www.cedrontech.com] (link: Hutterite Contacts Online)

b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: East Malta Colony, MT - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=E&dcid=5B976A91867DDA04]

Date: 10/21/2009

Data 1 (from Section LF(E)List 1(1))

1) Name of Hutterite Colony: East Malta

2) Group (Leut): Dariusleut

3) Phone (Mark Hofer, Minister): 406-654-1084

4) Address: HC 65-Box 6135, Malta, MT 59538

Notes for Section LF, Version 1, for:

[East Malta Hutterian Brethren, Malta, MT 59538]

1) The List of Evidence for [East Malta Hutterian Brethren, Malta, MT 59538] includes these documents as separate documents:

- 1) Long Form of Evidence (Section LF)
- 2) Short Form of Evidence (Section SF)
- 3) Findings (for Section LF and Section SF)
- 4) Conclusion (for Section LF and Section SF)

2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:

[1) EWG]

2) IRS

3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'

4) NCCS

5) Melissa Data

6) TaxExemptWorld.com

[7) Manta]

8) FEEFHS

9) GAMEO

[10) Rocky Cape Christian Community]

[11) Corel WordPerfect document entitled 'Hutterite Surnames']

[12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: East Malta Hutterian Brethren, Malta, MT 59538

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF and Section SF, Version 1

Findings (for Section LF and Section SF, Version 1):

1:

East Malta Hutterian Brethren is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on name and data for ID as a Hutterite colony.

Data for East Malta Hutterian Brethren for ID as a Hutterite colony:

1) Name: East Malta Hutterian Brethren, Malta, MT 59538

2) EWG/USDA ownership shares data, Hutterite Surnames: Hofer

3) Rocky Cape Christian Community/Hutterite colony data:

[East Malta, MT, 1981 - present (note: Dariusleut)]

4) Hutterite Directory (for East Malta Colony): East Malta, HC 65-Box 6135, Malta, MT 59538

2:

IRS EO/BMF data not found so do not know IRC section.

3:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[East Malta Hutterian Brethren, Malta, MT 59538]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$997,992.72 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$997,993 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: East Malta Hutterian Brethren, Malta, MT 59538

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF and Section SF, Version 1

Conclusion (for Section LF and Section SF, Version 1):

1:

IRS EO/BMF data not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[East Malta Hutterian Brethren, Malta, MT 59538]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$997,992.72 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$997,993 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: East Malta Hutterian Brethren, Malta, MT 59538

Manta data: East Malta Colony, 1089 E Malta Colony Rd, Malta, MT 59538-9636

Hutterite Directory (for East Malta Colony): East Malta, HC 65-Box 6135, Malta, MT 59538

Timeframe for IRC section data: 1995-2006

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Fairhaven Colony Inc, Ulm, MT 59485

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full name=fairha...]

Date: 10/21/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373303&summlevel=address]

Date: 10/21/2009

Data 1 (from Section LF(A)List 1(1-2))

1) Name: Fairhaven Colony Inc

2) Location: Ulm, MT 59485

3) Subsidy Total 1995-2006: \$1,538,141.75 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,538,142 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373303]

Date: 10/21/2009

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$1,538,142 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373303&summlevel=detail]

Date: 10/21/2009

Data 3 (from Section LF(A)List 1(4))

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: yes
- c) Disaster Payments: yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009373303&summlevel=whois>]

Date: 10/21/2009

Data 4 (from Section LF(A)List 1(5))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(D)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Kleinsasser, Waldner

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Fairhaven Colony - Ulm, Montana (MT) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmf5k6j>]

Date: 10/21/2009

Data 1 (from Section LF(B)List 1(1))

- 1) Name: Fairhaven Colony (Fairhaven Colony Inc)
- 2) Also Does Business As: Fairhaven Colony Inc
- 3) Phone: (406) 866-3350
- 4) Address: 124 Fairhaven Rd, Ulm, MT 59485 (Great Falls, MT Metro Area)
- 5) Business Category: Crop Preparation Services for Market
- 6) Established: 1980
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): \$10 to 20 million
- 9) Employees (estimated): 20 to 49 (D&B: 94)

C) Documentation from:

Rocky Cape Christian Community - [www.thecommonlife.com].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 17

URL: [www.thecommonlife.com/bookshelf] (link: American Communities)

Date: (no date) (note: original data printed from the Internet on 10/7/2009)

Data 1 (from Section LF(C)List 1(1))

1) Fair Haven, MT, 1980 - present (note: Lehrerleut)

D) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Fairhaven Colony Inc, Ulm, MT 59485

Data 1 (from Section LF(D)List 1(1))

1) Hutterite Surnames: Kleinsasser, Waldner

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

a) [www.cedrontech.com] (link: Hutterite Contacts Online)

b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Fair Haven Colony, MT - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=F&dcid=A050DA34A2D596CE]

Date: 10/21/2009

Data 1 (from Section LF(E)List 1(1))

1) Name of Hutterite Colony: Fair Haven

2) Group (Leut): Lehrerleut

3) Phone (Joe E. Waldner, Manager): 406-866-3350

4) Address: Box 29, 124 Fair Haven Rd., Ulm, MT 59485

Notes for Section LF, Version 1, for:
[Fairhaven Colony Inc, Ulm, MT 59485]

- 1) The List of Evidence for [Fairhaven Colony Inc, Ulm, MT 59485] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - 2) IRS
 - 3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'
 - 4) NCCS
 - 5) Melissa Data
 - 6) TaxExemptWorld.com
 - [7) Manta]
 - 8) FEEFHS
 - 9) GAMEO
 - [10) Rocky Cape Christian Community]
 - [11) Corel WordPerfect document entitled 'Hutterite Surnames']
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Fairhaven Colony Inc, Ulm, MT 59485

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF and Section SF, Version 1

Findings (for Section LF and Section SF, Version 1):

1:

Fairhaven Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Fair Haven Colony is a recognized Hutterite colony, Hutterite surnames are found at Fairhaven Colony Inc, and Fair Haven Colony is included in the Hutterite Directory. Manta data shows Fairhaven Colony also does business as Fairhaven Colony Inc and Fairhaven Colony shows a similar address to the Hutterite Directory address for Fair Haven Colony.

Data for Fairhaven Colony Inc for ID as a Hutterite colony:

- 1) Name: Fairhaven Colony Inc, Ulm, MT 59485
- 2) EWG/USDA ownership shares data, Hutterite Surnames: Kleinsasser, Waldner
- 3) Manta data: Fairhaven Colony also does business as Fairhaven Colony Inc
[Fairhaven Colony, 124 Fairhaven Rd, Ulm, MT 59485 (Great Falls, MT Metro Area)]
- 4) Rocky Cape Christian Community/Hutterite colony data:
[Fair Haven, MT, 1980 - present (note: Lehrerleut)]
- 5) Hutterite Directory (for Fair Haven Colony):
[Fair Haven, Box 29, 124 Fair Haven Rd., Ulm, MT 59485]

2:

IRS EO/BMF data not found so do not know IRC section.

3:

Different Business Names:

- 1) Manta data: Fairhaven Colony also does business as Fairhaven Colony Inc

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Fairhaven Colony Inc, Ulm, MT 59485]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2006: \$1,538,141.75 (note: exact calculation)
- 2) Subsidy Payments 1995-2006 Total: \$1,538,142 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Fairhaven Colony Inc, Ulm, MT 59485

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF and Section SF, Version 1

Conclusion (for Section LF and Section SF, Version 1):

1:

IRS EO/BMF data not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Fairhaven Colony Inc, Ulm, MT 59485]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,538,141.75 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,538,142 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Fairhaven Colony Inc, Ulm, MT 59485

Hutterite Directory (for Fair Haven Colony):

[Fair Haven, Box 29, 124 Fair Haven Rd., Ulm, MT 59485]

Different Business Names:

1) Manta data: Fairhaven Colony also does business as Fairhaven Colony Inc

[Fairhaven Colony, 124 Fairhaven Rd, Ulm, MT 59485 (Great Falls, MT Metro Area)]

Timeframe for IRC section data: 1995-2006

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Flat Willow Ranch, Roundup, MT 59072
Location by State: Montana
Form and Version of Evidence: Long Form, Version 1, (for USDA data timeframe 1995-2010)
Timeframe of Evidence as Webpages: 7/12/2011

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&stab=A...>]

Date: 7/12/2011

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A09373597&summlevel=address>]

Date: 7/12/2011

Data 1 (from Section LF(A)List 1(1-2))

1) Name: Flat Willow Ranch

2) Location: Roundup, MT 59072

3) Subsidy Total 1995-2010: \$1,193,907.64 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,193,908 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A09373597>]

Date: 7/12/2011

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2010: \$1,193,908 (note: rounded off calculation)
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A09373597&summlevel=detail>]

Date: 7/12/2011

Data 3 (from Section LF(A)List 1(4))

1) Types of Payments:

- a) Farming Subsidies (Commodity Subsidies): yes
- b) Conservation Programs (Conservation Subsidies): (note: data shows a negative value)
- c) Disaster Payments (Disaster Subsidies): yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL:

[<http://farm.ewg.org/persondetail.php?custnumber=A09373597&summlevel=whois&dbtou...>]

Date: 7/12/2011

Data 4 (from Section LF(A)List 1(5))

- 1) Hutterite surnames found with USDA ownership shares data: Hofer, Stahl, Wollman
(note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

B) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

- a) [www.cedrontech.com] (link: Hutterite Contacts Online)
- b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Flat Willow Ranch Colony, MT - Hutterite Directory

Page Number: 2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=MT&dcid=15C6CE93C157988F>]

Date: 7/12/2011

Data 1 (from Section LF(B)List 1(1))

- 1) Name of Hutterite Colony: Flat Willow Ranch
- 2) Group (Leut): Dariusleut
- 3) Phone (David Stahl, Manager): 406-429-7661
- 4) Address: Box 559 Colony Rd., Roundup, MT 59072

Notes for Section LF, Version 1, for:
[Flat Willow Ranch, Roundup, MT 59072]

- 1) The List of Evidence for [Flat Willow Ranch, Roundup, MT 59072] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Findings (for Section LF)
 - 3) Conclusion (for Section LF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - 2) IRS
 - 3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'
 - 4) NCCS
 - 5) Melissa Data
 - 6) TaxExemptWorld.com
 - 7) Manta
 - 8) FEEFHS
 - 9) GAMEO
 - 10) Rocky Cape Christian Community
 - 11) Corel WordPerfect document entitled 'Hutterite Surnames'
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Flat Willow Ranch, Roundup, MT 59072

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF, Version 1

Findings (for Section LF, Version 1):

1:

Flat Willow Ranch is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Hutterite surnames are found at Flat Willow Ranch and Flat Willow Ranch is a recognized Hutterite colony by inclusion in the Hutterite Directory.

Data for Flat Willow Ranch for ID as a Hutterite colony:

1) Name: Flat Willow Ranch, Roundup, MT 59072

2) Hutterite surnames found with USDA ownership shares data: Hofer, Stahl, Wollman (note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

3) Hutterite Directory (for Flat Willow Ranch Colony):

[Flat Willow Ranch, Box 559 Colony Rd., Roundup, MT 59072]

2:

IRS EO/BMF data not found so do not know IRC section.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Flat Willow Ranch, Roundup, MT 59072]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,193,907.64 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,193,908 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Flat Willow Ranch, Roundup, MT 59072

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF, Version 1

Conclusion (for Section LF, Version 1):

1:

IRS EO/BMF data not found so do not know IRC section.

2:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Flat Willow Ranch, Roundup, MT 59072]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,193,907.64 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,193,908 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Flat Willow Ranch, Roundup, MT 59072

Hutterite Directory (for Flat Willow Ranch Colony):

[Flat Willow Ranch, Box 559 Colony Rd., Roundup, MT 59072]

Timeframe for IRC section data: 1995-2010

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Fords Creek Colony, Grass Range, MT 59032

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full
name=fords...]

Date: 10/22/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373806&summlevel=address]

Date: 10/22/2009

Data 1 (from Section LF(A)List 1(1-2))

1) Name: Fords Creek Colony

2) Location: Grass Range, MT 59032

3) Subsidy Total 1995-2006: \$360,583.48 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$360,583 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373806]

Date: 10/22/2009

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$360,583 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373806&summlevel=detail]

Date: 10/22/2009

Data 3 (from Section LF(A)List 1(4))

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: yes
- c) Disaster Payments: yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009373806&summlevel=whois>]

Date: 10/22/2009

Data 4 (from Section LF(A)List 1(5))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(C)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Stahl

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Fords Creek Colony - Grass Range, Montana (MT) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmj4grl>]

Date: 10/22/2009

Data 1 (from Section LF(B)List 1(1))

- 1) Name: Fords Creek Colony
- 2) Also Does Business As: (no data)
- 3) Phone: (406) 428-2350
- 4) Address: 14 Miles Nw, Grass Range, MT 59032
- 5) Business Category: Churches
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$200,000
- 9) Employees (estimated): 3

C) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Fords Creek Colony, Grass Range, MT 59032

Data 1 (from Section LF(C)List 1(1))

1) Hutterite Surnames: Stahl

D) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

a) [www.cedrontech.com] (link: Hutterite Contacts Online)

b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Fords Creek Colony, MT - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=F&dcid=68AB5DBA07CFB8AF>]

Date: 10/22/2009

Data 1 (from Section LF(D)List 1(1))

1) Name of Hutterite Colony: Fords Creek

2) Group (Leut): Dariusleut

3) Phone (Frank Stahl, Manager): 406-428-2350

4) Address: Box 118, Grass Range, MT 59032

Notes for Section LF, Version 1, for:

[Fords Creek Colony, Grass Range, MT 59032]

1) The List of Evidence for [Fords Creek Colony, Grass Range, MT 59032] includes these documents as separate documents:

- 1) Long Form of Evidence (Section LF)
- 2) Short Form of Evidence (Section SF)
- 3) Findings (for Section LF and Section SF)
- 4) Conclusion (for Section LF and Section SF)

2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:

- [1) EWG]
- 2) IRS
- 3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'
- 4) NCCS
- 5) Melissa Data
- 6) TaxExemptWorld.com
- [7) Manta]
- 8) FEEFHS
- 9) GAMEO
- 10) Rocky Cape Christian Community
- [11) Corel WordPerfect document entitled 'Hutterite Surnames']
- [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Fords Creek Colony, Grass Range, MT 59032

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF and Section SF, Version 1

Findings (for Section LF and Section SF, Version 1):

1:

Fords Creek Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. A Hutterite surname is found at Fords Creek Colony and Fords Creek Colony is a recognized Hutterite colony by inclusion in the Hutterite Directory.

Data for Fords Creek Colony for ID as a Hutterite colony:

1) Name: Fords Creek Colony, Grass Range, MT 59032

2) EWG/USDA ownership shares data, Hutterite Surnames: Stahl

3) Hutterite Directory (for Fords Creek Colony): Fords Creek, Box 118, Grass Range, MT 59032

2:

IRS EO/BMF data not found so do not know IRC section.

3:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Fords Creek Colony, Grass Range, MT 59032]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$360,583.48 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$360,583 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Fords Creek Colony, Grass Range, MT 59032

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF and Section SF, Version 1

Conclusion (for Section LF and Section SF, Version 1):

1:

IRS EO/BMF data not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Fords Creek Colony, Grass Range, MT 59032]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$360,583.48 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$360,583 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Fords Creek Colony, Grass Range, MT 59032

Hutterite Directory (for Fords Creek Colony): Fords Creek, Box 118, Grass Range, MT 59032

Timeframe for IRC section data: 1995-2006

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Forty Mile Colony, Lodge Grass, MT 59050

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full
name=forty...]

Date: 10/22/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009374068&summlevel=address]

Date: 10/22/2009

Data 1 (from Section LF(A)List 1(1-2))

1) Name: Forty Mile Colony

2) Location: Lodge Grass, MT 59050

3) Subsidy Total 1995-2006: \$744,132.65 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$744,133 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009374068]

Date: 10/22/2009

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$744,133 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009374068&summlevel=detail]

Date: 10/22/2009

Data 3 (from Section LF(A)List 1(4))

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: yes
- c) Disaster Payments: yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009374068&summlevel=whois>]

Date: 10/22/2009

Data 4 (from Section LF(A)List 1(5))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(D)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Hofer, Walter

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Forty Mile Colony Inc - Lodge Grass, Montana (MT) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm2hlnl>]

Date: 10/22/2009

Data 1 (from Section LF(B)List 1(1))

- 1) Name: Forty Mile Colony Inc
- 2) Also Does Business As: (no data)
- 3) Phone: (406) 639-2981
- 4) Address: County Rd 97, Lodge Grass, MT 59050
- 5) Business Category: Churches
- 6) Established: 1981
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): \$160,000
- 9) Employees (estimated): 3

C) Documentation from:

Rocky Cape Christian Community - [www.thecommonlife.com].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 13

URL: [www.thecommonlife.com/bookshelf] (link: American Communities)

Date: (no date) (note: original data printed from the Internet on 10/7/2009)

Data 1 (from Section LF(C))List 1(1))

1) Forty Mile Ranch, MT, 1980 - present (note: Dariusleut)

D) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Forty Mile Colony, Lodge Grass, MT 59050

Data 1 (from Section LF(D))List 1(1))

1) Hutterite Surnames: Hofer, Walter

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

a) [www.cedrontech.com] (link: Hutterite Contacts Online)

b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Forty Mile Colony, MT - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=F&dcid=D64887259A0A741F]

Date: 10/22/2009

Data 1 (from Section LF(E))List 1(1))

1) Name of Hutterite Colony: Forty Mile

2) Group (Leut): Dariusleut

3) Phone (Switchboard): 406-639-2981

4) Address: PO. Box 506, Lodge Grass, MT 59050

Notes for Section LF, Version 1, for:
[Forty Mile Colony, Lodge Grass, MT 59050]

- 1) The List of Evidence for [Forty Mile Colony, Lodge Grass, MT 59050] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - 2) IRS
 - 3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'
 - 4) NCCS
 - 5) Melissa Data
 - 6) TaxExemptWorld.com
 - [7) Manta]
 - 8) FEEFHS
 - 9) GAMEO
 - [10) Rocky Cape Christian Community]
 - [11) Corel WordPerfect document entitled 'Hutterite Surnames']
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Forty Mile Colony, Lodge Grass, MT 59050

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF and Section SF, Version 1

Findings (for Section LF and Section SF, Version 1):

1:

Forty Mile Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Hutterite surnames are found at Forty Mile Colony and Forty Mile Colony is a recognized Hutterite colony by inclusion in the Hutterite Directory. Forty Mile Ranch is recognized as a Dariusleut Hutterite colony and the Hutterite Directory recognizes Forty Mile Colony as a Dariusleut Hutterite colony.

Data for Forty Mile Colony for ID as a Hutterite colony:

1) Name: Forty Mile Colony, Lodge Grass, MT 59050

2) EWG/USDA ownership shares data, Hutterite Surnames: Hofer, Walter

3) Rocky Cape Christian Community/Hutterite colony data:

[Forty Mile Ranch, MT, 1980 - present (note: Dariusleut)]

4) Hutterite Directory (for Forty Mile Colony):

[Forty Mile, PO. Box 506, Lodge Grass, MT 59050]

2:

IRS EO/BMF data not found so do not know IRC section.

3:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Forty Mile Colony, Lodge Grass, MT 59050]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$744,132.65 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$744,133 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Forty Mile Colony, Lodge Grass, MT 59050

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF and Section SF, Version 1

Conclusion (for Section LF and Section SF, Version 1):

1:

IRS EO/BMF data not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Forty Mile Colony, Lodge Grass, MT 59050]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$744,132.65 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$744,133 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Forty Mile Colony, Lodge Grass, MT 59050

Manta data: Forty Mile Colony Inc, County Rd 97, Lodge Grass, MT 59050

Hutterite Directory (for Forty Mile Colony): Forty Mile, PO. Box 506, Lodge Grass, MT 59050

Timeframe for IRC section data: 1995-2006

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Gildford Hutterian Brethren Inc, Gildford, MT 59525

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full
name=gildfo...]

Date: 10/22/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371837&summlevel=address]

Date: 10/22/2009

Data 1 (from Section LF(A)List 1(1-2))

1) Name: Gildford Hutterian Brethren Inc

2) Location: Gildford, MT 59525

3) Subsidy Total 1995-2006: \$638,276.27 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$638,276 (note: rounded off calculation)

5) Different Business Names: Gilford Colony Inc

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371837]

Date: 10/22/2009

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$638,276 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371837&summlevel=detail]

Date: 10/22/2009

Data 3 (from Section LF(A)List 1(4))

- 1) Types of Payments:
 - a) Commodity Subsidies: yes
 - b) Conservation Payments: yes
 - c) Disaster Payments: yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009371837&summlevel=whois>]

Date: 10/22/2009

Data 4 (from Section LF(A)List 1(5))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(D)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Stahl
(note: data is for Gildford Hutterian Brethren Inc, no data for Gilford Colony Inc)

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Gildford Colony - Gildford, Montana (MT) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmj7gpg>]

Date: 10/22/2009

Data 1 (from Section LF(B)List 1(1))

- 1) Name: Gildford Colony (Gildford Colony Inc)
- 2) Also Does Business As: Gildford Colony Inc
- 3) Phone: (406) 376-3105
- 4) Address: 21719 Road 160 N, Gildford, MT 59525-8013
- 5) Business Category: Churches, Farms in Gildford, MT
- 6) Established: 1971
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): \$10 to 20 million
- 9) Employees (estimated): 50 to 99 (D&B: 55)

C) Documentation from:

Rocky Cape Christian Community - [www.thecommonlife.com].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 13

URL: [www.thecommonlife.com/bookshelf] (link: American Communities)

Date: (no date) (note: original data printed from the Internet on 10/7/2009)

Data 1 (from Section LF(C)List 1(1))

1) Gildford, MT, 1974 - present (note: Dariusleut)

D) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Gildford Hutterian Brethren Inc, Gildford, MT 59525

Data 1 (from Section LF(D)List 1(1))

1) Hutterite Surnames: Stahl

(note: data is for Gildford Hutterian Brethren Inc, no data for Gilford Colony Inc)

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

a) [www.cedrontech.com] (link: Hutterite Contacts Online)

b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Gildford Colony, MT - Hutterite Directory

Page Number: 1-2

URL: [http://www.cedrontech.com/hutterite.aspx?idx=G&dcid=76DEF3DD4C5FE4E9]

Date: 10/22/2009

Data 1 (from Section LF(E)List 1(1))

1) Name of Hutterite Colony: Gildford

2) Group (Leut): Dariusleut

3) Phone (Switchboard): 406-376-3141

4) Address: Box 149, Gildford, MT 59525

Notes for Section LF, Version 1, for:

[Gildford Hutterian Brethren Inc, Gildford, MT 59525]

- 1) The List of Evidence for [Gildford Hutterian Brethren Inc, Gildford, MT 59525] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - 2) IRS
 - 3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'
 - 4) NCCS
 - 5) Melissa Data
 - 6) TaxExemptWorld.com
 - [7) Manta]
 - 8) FEEFHS
 - 9) GAMEO
 - [10) Rocky Cape Christian Community]
 - [11) Corel WordPerfect document entitled 'Hutterite Surnames']
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Gildford Hutterian Brethren Inc, Gildford, MT 59525

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF and Section SF, Version 1

Findings (for Section LF and Section SF, Version 1):

1:

Gildford Hutterian Brethren Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on name and data for ID as a Hutterite colony.

Data for Gildford Hutterian Brethren Inc for ID as a Hutterite colony:

- 1) Name: Gildford Hutterian Brethren Inc, Gildford, MT 59525
- 2) EWG/USDA ownership shares data, Hutterite Surnames: Stahl
(note: data is for Gildford Hutterian Brethren Inc, no data for Gilford Colony Inc)
- 3) Rocky Cape Christian Community/Hutterite colony data:
[Gildford, MT, 1974 - present (note: Dariusleut)]
- 4) Hutterite Directory (for Gildford Colony): Gildford, Box 149, Gildford, MT 59525

2:

IRS EO/BMF data not found so do not know IRC section.

3:

Different Business Names:

- 1) EWG/USDA farm subsidy data: Gilford Colony Inc
(Section LF(A)List 1(2)), (Section SF(A)List 1(2))

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Gildford Hutterian Brethren Inc, Gildford, MT 59525]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2006: \$638,276.27 (note: exact calculation)
- 2) Subsidy Payments 1995-2006 Total: \$638,276 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Gildford Hutterian Brethren Inc, Gildford, MT 59525

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF and Section SF, Version 1

Conclusion (for Section LF and Section SF, Version 1):

1:

IRS EO/BMF data not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Gildford Hutterian Brethren Inc, Gildford, MT 59525]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$638,276.27 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$638,276 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Gildford Hutterian Brethren Inc, Gildford, MT 59525

Manta data: Gildford Colony, 21719 Road 160 N, Gildford, MT 59525-8013

Hutterite Directory (for Gildford Colony): Gildford, Box 149, Gildford, MT 59525

Different Business Names:

1) EWG/USDA farm subsidy data: Gilford Colony Inc, Gildford, MT 59525

(Section LF(A)List 1(2)), (Section SF(A)List 1(2))

Timeframe for IRC section data: 1995-2006

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: North Gildford Hutterian Brethren, Gildford, MT 59525

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full
name=north...]

Date: 10/24/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009375998&summlevel=address]

Date: 10/24/2009

Data 1 (from Section LF(A)List 1(1-2))

1) Name: North Gildford Hutterian Brethren

2) Location: Gildford, MT 59525

3) Subsidy Total 1995-2006: \$639,158.37 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$639,158 (note: rounded off calculation)

5) Different Business Names: North Gilford Colony Inc

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009375998]

Date: 10/24/2009

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$639,158 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009375998&summlevel=detail]

Date: 10/24/2009

Data 3 (from Section LF(A)List 1(4))

- 1) Types of Payments:
 - a) Commodity Subsidies: yes
 - b) Conservation Payments: yes
 - c) Disaster Payments: yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009375998&summlevel=whois>]

Date: 10/24/2009

Data 4 (from Section LF(A)List 1(5))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(G)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Stahl
(note: data is for North Gildford Hutterian Brethren, no data for North Gilford Colony Inc)

B) Documentation from:

Internal Revenue Service (IRS) - [www.irs.gov].

List 1. Documentation

1:

Webpage as EO file page (note: for EO/BMF data)

EO File by State: Montana

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

EO File URL: [<http://www.irs.gov/taxstats/charitablestats/article/0,,id=97186,00.html>]

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

Data 1 (from Section LF(B)List 1(1))

- 1) EIN: 810469905
- 2) Name: NORTH GILDFORD COLONY
- 3) Address:
 - [PO BOX 149
 - GILDFORD MT]
- 4) Zip Code: 59525-0149
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 199110
(note: decoded form of ruling date data is 10/1991)

8) Filing Requirement (FR) Code:

a) Form 990/Form 990EZ: 00

(note: decoded form of FR code 00 is '990 - Not required to file (all other)')

b) Form 990PF: 0

(note: decoded form of FR code 0 is 'No 990-PF return')

9) Sort Name (Secondary Name): (no data)

Data 2. Subsection Code and Classification Code decoded for IRC Section

1) Abbreviations:

a) IRC Section = Internal Revenue Code Section

b) IRM Table = IRS Internal Revenue Manual Table of EO Subsection and Classification Codes

c) IRS = Internal Revenue Service

d) SOI Table = IRS Statistics of Income Table of EO Subsection and Classification Codes

(note: (a), (b), and (d) are IRS information)

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

a) IRM Table: 501(d)

b) SOI Table: 501(d)

> Step 2: classification code 1 decoded for classification and description

a) IRM Table/classification: Apostolic and religious organization

b) SOI Table/description: Apostolic and Religious Org.

> Step 3: subsection code 40 classification code 1 decoded for IRC section

IRC section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

Data 3. Data for analysis and Findings

1) IRS Organization Name: North Gildford Colony

2) IRS Location: Gildford, MT 59525-0149

3) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

4) Ruling Date: 10/1991

5) USDA Business Name: North Gildford Hutterian Brethren

6) USDA Location: Gildford, MT 59525

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are in the same location and there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 10/1991 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'.

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: North Gildford Hutterian Brethren, Gildford, MT 59525

Data 1 (from Section LF(C)List 1(1), condensed version)

- 1) EIN: 810469905
- 2) Name: North Gildford Colony
- 3) Address: PO Box 149, Gildford, MT 59525-0149
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 10/1991

D) Documentation from:

National Center for Charitable Statistics (NCCS) - [www.nccs.urban.org].

List 1. Documentation

1:

Webpage (note: for search result information for active organization)

Name: NCCS - Search Active Organizations

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/990search.php/990search.php>]

Date: 10/24/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - North Gildford Colony

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=810469905>]

Date: 10/24/2009

3:

Webpage (note: for search result information for active or inactive organization)

Name: NCCS - Search NCCS Master File

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/990search.php/990search.php>]

Date: 10/24/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - North Gildford Colony

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=810469905>]

Date: 10/24/2009

Data 1 (from Section LF(D)List 1(1-4))

- 1) EIN: 810469905
- 2) Name: North Gildford Colony
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Gildford, MT 59525
- 5) Rule Date (Ruling Date): 1991

- 6) IRS Subsection: 40
(note: Subsection Code)
- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)
(note: Form 990 data)
- 9) Active Organization: yes (as of 10/24/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information, print orientation = Portrait)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=810469905]

Date: 10/24/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=810469905]

Date: 10/24/2009

Data 1 (from Section LF(E)List 1(1))

1) Name: NORTH GILDFORD COLONY

2) Address:

[PO BOX 149

GILDFORD, MT 59525-0149]

3) IRS Subsection: 501(d) - A religious and apostolic association.

(note: IRC section and a derivation of a description)

4) Type of Organization: Corporation

5) Tax I.D. Number: 810469905

(note: EIN)

6) Exempt Since: 10-1991

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

TaxExemptWorld.com - [www.taxexemptworld.com].

List 1. Documentation

1:

Webpage (note: for search result information, print orientation = Portrait)

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=north+gildford+colony]

Date: 10/24/2009

2:

Webpage (note: for organization information, print orientation = Portrait)

Name:

[NORTH GILDFORD COLONY - GILDFORD, MT 59525 - PO BOX 149 - NonProfit/Tax Exempt Orga...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=885298]

Date: 10/24/2009

Note:

A Landscape print orientation version of webpages (1-2) is not included because the computer problem was fixed so the whole page of data is included with the Portrait print orientation version of webpages (1-2).

Data 1 (from Section LF(F)List 1(1-2))

1) Name: NORTH GILDFORD COLONY

2) Address:

[PO BOX 149

GILDFORD, MT 59525-0149]

3) Classification: Apostolic and Religious Org. (501(d))

(note: description and IRC section)

4) Filing Requirement: Form 990 - Not required to file(all other)

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 10/1991

(note: Ruling Date)

G) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: North Gildford Hutterian Brethren, Gildford, MT 59525

Data 1 (from Section LF(G)List 1(1))

1) Hutterite Surnames: Stahl

(note: data is for North Gildford Hutterian Brethren, no data for North Gilford Colony Inc)

Notes for Section LF, Version 1, for:

[North Gildford Hutterian Brethren, Gildford, MT 59525]

1) The List of Evidence for [North Gildford Hutterian Brethren, Gildford, MT 59525] includes these documents as separate documents:

- 1) Long Form of Evidence (Section LF)
- 2) Short Form of Evidence (Section SF)
- 3) Findings (for Section LF and Section SF)
- 4) Conclusion (for Section LF and Section SF)

2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:

- [1] EWG]
- [2] IRS]
- [3] Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded']
- [4] NCCS]
- [5] Melissa Data]
- [6] TaxExemptWorld.com]
- 7) Manta
- 8) FEEFHS
- 9) GAMEO
- 10) Rocky Cape Christian Community
- [11] Corel WordPerfect document entitled 'Hutterite Surnames']
- 12) Hutterite Directory

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: North Gildford Hutterian Brethren, Gildford, MT 59525

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF and Section SF, Version 1

Findings (for Section LF and Section SF, Version 1):

1:

North Gildford Hutterian Brethren is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on name and data for ID as a Hutterite colony.

Data for North Gildford Hutterian Brethren for ID as a Hutterite colony:

1) Name: North Gildford Hutterian Brethren, Gildford, MT 59525

2) EWG/USDA ownership shares data, Hutterite Surnames: Stahl

(note: data is for North Gildford Hutterian Brethren, no data for North Gilford Colony Inc)

2:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are in the same location and there is a possibility that the 2 names are the same identity.

USDA Business Name and Location:

[North Gildford Hutterian Brethren, Gildford, MT 59525]

IRS Organization Name and Location:

[North Gildford Colony, Gildford, MT 59525-0149]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 10/1991 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

Comparison of IRS EO/BMF data with NCCS, Melissa Data, and TaxExemptWorld.com data:

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/24/2009)]

[Data: EIN, Organization Name, Location by State, IRC Section, Ruling Date]

[810469905, North Gildford Colony, MT, 501(d), 10/1991 = IRS]

[810469905, North Gildford Colony, MT, 501(d), 1991.....= NCCS]

[810469905, North Gildford Colony, MT, 501(d), 10-1991 = Melissa Data]

[no data....., North Gildford Colony, MT, 501(d), 10/1991 = TaxExemptWorld.com]

Comparison of data demonstrates all data is the same basic data.

4:

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from NCCS, Melissa Data, and TaxExemptWorld.com for the same organization indicates the organization is not required to file Form 990. The organization is classified as IRC section 501(d) and files Form 1065 so the data for Form 990 is correct.

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 10/24/09.

5:

Different Business Names:

1) EWG/USDA farm subsidy data: North Gilford Colony Inc
(Section LF(A)List 1(2)), (Section SF(A)List 1(2))

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[North Gildford Hutterian Brethren, Gildford, MT 59525]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$639,158.37 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$639,158 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: North Gildford Hutterian Brethren, Gildford, MT 59525

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF and Section SF, Version 1

Conclusion (for Section LF and Section SF, Version 1):

1:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are in the same location and there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 10/1991 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[North Gildford Hutterian Brethren, Gildford, MT 59525]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$639,158.37 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$639,158 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

Determine IRS organization name as same identity as USDA business name.

USDA Business Name and Location:

[North Gildford Hutterian Brethren, Gildford, MT 59525]

IRS Organization Name and Address:

[North Gildford Colony, PO Box 149, Gildford, MT 59525-0149]

> Step 2

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: North Gildford Hutterian Brethren, Gildford, MT 59525

Different Business Names:

1) EWG/USDA farm subsidy data: North Gilford Colony Inc, Gildford, MT 59525
(Section LF(A)List 1(2)), (Section SF(A)List 1(2))

Timeframe for IRC section data: 1995-2006

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Glacier Colony Inc, Cut Bank, MT 59427

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-10/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full
name=glacie...]

Date: 10/22/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009370572&summlevel=address]

Date: 10/22/2009

Data 1 (from Section LF(A)List 1(1-2))

1) Name: Glacier Colony Inc

2) Location: Cut Bank, MT 59427

3) Subsidy Total 1995-2006: \$1,204,401.84 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,204,402 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009370572]

Date: 10/22/2009

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$1,204,402 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009370572&summlevel=detail]

Date: 10/22/2009

Data 3 (from Section LF(A)List 1(4))

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: yes
- c) Disaster Payments: yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-6

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009370572&summlevel=whois>]

Date: 10/22/2009

Data 4 (from Section LF(A)List 1(5))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(E)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Entz, Mandel, Waldner, Wipf, Wurz

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Glacier Colony - Cut Bank, Montana (MT) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmc0h4l>]

Date: 10/22/2009

Data 1 (from Section LF(B)List 1(1))

- 1) Name: Glacier Colony (Glacier Colony Inc)
- 2) Also Does Business As: Glacier Colony Inc
- 3) Phone: (406) 336-2622
- 4) Address: Pitville Road, Cut Bank, MT 59427
- 5) Business Category: Churches, Ranches in Cut Bank, MT
- 6) Established: 1950
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): \$10 to 20 million
- 9) Employees (estimated): 100 to 249 (D&B: 7)

C) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [www.feefhs.org].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Hutterite Place Names in North America: "Lehrerleut Colonies" (1973)

Page Number: 3

URL: [<http://feefhs.org/hut/h-lplace.html>]

Date: 8/22/07

Data 1 (from Section LF(C))List 1(1))

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony

1950 | Glacier, Montana | Cut Bank (Glacier) MT | Elmspring, Alberta

(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

D) Documentation from:

Global Anabaptist Mennonite Encyclopedia Online (GAMEO) - [www.gameo.org].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Lehrerleut - GAMEO

Page Number: 1-2

URL: [<http://www.gameo.org/encyclopedia/contents/L4475.html>]

Date: 10/7/2009

Data 1 (from Section LF(D))List 1(1))

[(Lehrerleut Bruderhofs in Montana)

Name of Colony | Address | Founded | Population | Head Preacher (1957)

Glacier | Cut Bank | 1950 | 115 | Michael J. Entz]

E) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Glacier Colony Inc, Cut Bank, MT 59427

Data 1 (from Section LF(E))List 1(1))

1) Hutterite Surnames: Entz, Mandel, Waldner, Wipf, Wurz

F) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

a) [www.cedrontech.com] (link: Hutterite Contacts Online)

b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Glacier Colony, MT - Hutterite Directory

Page Number: 1-2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=G&dcid=6FEF9AE6BD8904EF>]

Date: 10/22/2009

Data 1 (from Section LF(F)List 1(1))

- 1) Name of Hutterite Colony: Glacier
- 2) Group (Leut): Lehrerleut
- 3) Phone (Switchboard): 406-336-2622
- 4) Address: Box 2209 Tipville Rd., Cut Bank, MT 59427

Notes for Section LF, Version 1, for:
[Glacier Colony Inc, Cut Bank, MT 59427]

- 1) The List of Evidence for [Glacier Colony Inc, Cut Bank, MT 59427] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - 2) IRS
 - 3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'
 - 4) NCCS
 - 5) Melissa Data
 - 6) TaxExemptWorld.com
 - [7) Manta]
 - [8) FEEFHS]
 - [9) GAMEO]
 - 10) Rocky Cape Christian Community
 - [11) Corel WordPerfect document entitled 'Hutterite Surnames']
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Glacier Colony Inc, Cut Bank, MT 59427

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF and Section SF, Version 1

Findings (for Section LF and Section SF, Version 1):

1:

Glacier Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Glacier Colony is a recognized Hutterite colony, Hutterite surnames are found at Glacier Colony Inc, and Glacier Colony is included in the Hutterite Directory.

Data for Glacier Colony Inc for ID as a Hutterite colony:

1) Name: Glacier Colony Inc, Cut Bank, MT 59427

2) EWG/USDA ownership shares data, Hutterite Surnames: Entz, Mandel, Waldner, Wipf, Wurz

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony

1950 | Glacier, Montana | Cut Bank (Glacier) MT | Elmspring, Alberta

(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

4) GAMEO/Hutterite colony data:

[(Lehrerleut Bruderhofs in Montana)

Name of Colony | Address | Founded | Population | Head Preacher (1957)

Glacier | Cut Bank | 1950 | 115 | Michael J. Entz]

5) Hutterite Directory (for Glacier Colony):

[Glacier, Box 2209 Tipville Rd., Cut Bank, MT 59427]

2:

IRS EO/BMF data not found so do not know IRC section.

3:

Different Business Names:

1) Manta data: Glacier Colony also does business as Glacier Colony Inc

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Glacier Colony Inc, Cut Bank, MT 59427]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,204,401.84 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,204,402 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Glacier Colony Inc, Cut Bank, MT 59427

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF and Section SF, Version 1

Conclusion (for Section LF and Section SF, Version 1):

1:

IRS EO/BMF data not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Glacier Colony Inc, Cut Bank, MT 59427]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,204,401.84 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,204,402 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Glacier Colony Inc, Cut Bank, MT 59427

Hutterite Directory (for Glacier Colony): Glacier, Box 2209 Tipville Rd., Cut Bank, MT 59427

Different Business Names:

1) Manta data: Glacier Colony also does business as Glacier Colony Inc

[Glacier Colony, Pitville Road, Cut Bank, MT 59427]

Timeframe for IRC section data: 1995-2006

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Hillcrest Colony Inc, Power, MT 59468
Location by State: Montana
Form and Version of Evidence: Long Form, Version 1, (for USDA data timeframe 1995-2010)
Timeframe of Evidence as Webpages: 7/2/2011-7/7/2011

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&stab=AL...>]

Date: 7/2/2011

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00263965&summlevel=address>]

Date: 7/2/2011

Data 1 (from Section LF(A)List 1(1-2))

1) Name: Hillcrest Colony Inc

2) Location: Power, MT 59468

3) Subsidy Total 1995-2010: \$220,360.00 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$220,360 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00263965>]

Date: 7/2/2011

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2010: \$220,360 (note: rounded off calculation)
(note: data applies to 2007-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00263965&summlevel=detail>]

Date: 7/2/2011

Data 3 (from Section LF(A)List 1(4))

1) Types of Payments:

- a) Farming Subsidies (Commodity Subsidies): yes
- b) Conservation Programs (Conservation Subsidies): yes
- c) Disaster Payments (Disaster Subsidies): yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00263965&summlevel=whois>]

Date: 7/2/2011

Data 4 (from Section LF(A)List 1(5))

1) Hutterite surnames found with USDA ownership shares data: Hofer

(note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

B) Documentation from:

Internal Revenue Service (IRS) - [www.irs.gov].

List 1. Documentation

1:

Webpage as EO file page (note: for EO/BMF data)

EO File by State: Montana

EO File Link: 'ASCII Text File' (as of 7/7/11)

EO File Updated: 6-10-11

EO File Name: eo_mt.exe (EO_MT) (EO_MT.LST)

EO File Page Number: (one EO file page)

EO File URL: [<http://www.irs.gov/taxstats/charitablestats/article/0,,id=97186,00.html>]

EO File Date: (7/7/2011 is date EO file page was printed from the IRS website)

Data 1 (from Section LF(B)List 1(1))

1) EIN: 208978129

2) Name: HILLCREST COLONY INC

3) Address:

[770 BIRKY RD
WHT SPHR SPGS MT]

4) Zip Code: 59645-9503

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 200908

(note: decoded form of ruling date data is 08/2009)

8) Filing Requirement (FR) Code:

a) Form 990/Form 990EZ: 00

(note: decoded form of FR code 00 is '990 - Not required to file (all other)')

b) Form 990PF: 0

(note: decoded form of FR code 0 is 'No 990-PF return')

9) Sort Name (Secondary Name): DAVID E WIPF GEN PTR

Data 2. Subsection Code and Classification Code decoded for IRC Section

1) Abbreviations:

a) IRC Section = Internal Revenue Code Section

b) IRM Table = IRS Internal Revenue Manual Table of EO Subsection and Classification Codes

c) IRS = Internal Revenue Service

d) SOI Table = IRS Statistics of Income Table of EO Subsection and Classification Codes

(note: (a), (b), and (d) are IRS information)

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

a) IRM Table: 501(d)

b) SOI Table: 501(d)

> Step 2: classification code 1 decoded for classification and description

a) IRM Table/classification: Apostolic and religious organization

b) SOI Table/description: Apostolic and Religious Org.

> Step 3: subsection code 40 classification code 1 decoded for IRC section

IRC section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

Data 3. Short Form of IRS EO/BMF data

1) EIN: 208978129

2) Name: Hillcrest Colony Inc

3) Address: 770 Birky Rd, Wht Sphr Spgs, MT 59645-9503

4) Subsection Code: 40

5) Classification Code: 1

6) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

7) Ruling Date: 08/2009

Data 4. Data for analysis and Findings

1) IRS Organization Name: Hillcrest Colony Inc

2) IRS Location: Wht Sphr Spgs, MT 59645-9503

3) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

4) Ruling Date: 08/2009

5) USDA Business Name: Hillcrest Colony Inc

6) USDA Location: Power, MT 59468

Findings:

The IRS organization name is the same as the USDA business name but the location is different. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 08/2009 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

C) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=208978129]

Date: 7/2/2011

Data 1 (from Section LF(C)List 1(1))

1) Name: HILLCREST COLONY INC

2) Address:

[770 BIRKY RD

WHT SPHR SPGS, MT 59645-9503]

3) IRS Subsection: 501(d) - A religious and apostolic association.

(note: IRC section and a derivation of a description)

4) Type of Organization: Corporation

5) Tax I.D. Number: 208978129

(note: EIN)

6) Exempt Since: 08-2009

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

D) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Hillcrest Colony Inc (Hillcrest Colony, Inc) - Power, Montana (MT) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/c/mtmq332/hillcrest-colony-inc]

Date: 7/2/2011

Data 1 (from Section LF(D)List 1(1))

1) Name: Hillcrest Colony Inc, Hillcrest Colony, Inc

2) Also Does Business As: Hillcrest Colony, Inc

3) Phone: (406) 463-2201

4) Address: 1124 Wilson Road, Power, MT 59468-9525

5) Business Category: Dude Ranches

6) Established: 2007

- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 10 to 19

Notes for Section LF, Version 1, for:
[Hillcrest Colony Inc, Power, MT 59468]

- 1) The List of Evidence for [Hillcrest Colony Inc, Power, MT 59468] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Findings (for Section LF)
 - 3) Conclusion (for Section LF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - [2) IRS]
 - 3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'
 - 4) NCCS
 - [5) Melissa Data]
 - 6) TaxExemptWorld.com
 - [7) Manta]
 - 8) FEEFHS
 - 9) GAMEO
 - 10) Rocky Cape Christian Community
 - 11) Corel WordPerfect document entitled 'Hutterite Surnames'
 - 12) Hutterite Directory

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hillcrest Colony Inc, Power, MT 59468

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF, Version 1

Findings (for Section LF, Version 1):

1:

Hillcrest Colony Inc fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony and member of the Hutterian Brethren Church due to a lack of evidence.

Data for Hillcrest Colony Inc that fits a profile of a Hutterite colony:

1) Name: Hillcrest Colony Inc, Power, MT 59468 (USDA farm subsidy recipient)

2) Hutterite surnames found with USDA ownership shares data: Hofer

(note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

3) IRS EO/BMF data:

a) Name: Hillcrest Colony Inc, Wht Sphr Spgs, MT 59645-9503

b) IRC Section:

1) IRM Table: 501(d) Apostolic and religious organization

2) SOI Table: 501(d) Apostolic and Religious Org.

2(a):

IRS EO/BMF data found and the organization name is the same as the USDA business name but the location is different.

USDA Business Name and Location:

[Hillcrest Colony Inc, Power, MT 59468]

IRS Organization Name and Location:

[Hillcrest Colony Inc, Wht Sphr Spgs, MT 59645-9503]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 08/2009 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

2(b):

'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2007-2010.

3:

Comparison of IRS EO/BMF data with Melissa Data data:

[Data Date: (IRS 7/7/2011), (Melissa Data 7/2/2011)]

[Data: EIN, Organization Name, Location by State, IRC Section, Ruling Date]

[208978129, Hillcrest Colony Inc, MT, 501(d), 08/2009 = IRS]

[208978129, Hillcrest Colony Inc, MT, 501(d), 08-2009 = Melissa Data]

Comparison of data demonstrates all data is the same basic data.

The IRS data is included with the evidence to verify the Employer Identification Number (EIN) found with the Melissa Data data for 'Tax I.D. Number'. The process of verification of EIN data will help to establish the validity of the Melissa Data data.

4:

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from Melissa Data for the same organization indicates the organization is not required to file Form 990. The organization is classified as IRC section 501(d) and files Form 1065 so the data for Form 990 is correct.

5:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Hillcrest Colony Inc, Power, MT 59468]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$220,360.00 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$220,360 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2007-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hillcrest Colony Inc, Power, MT 59468

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF, Version 1

Conclusion (for Section LF, Version 1):

1(a):

IRS EO/BMF data found and the organization name is the same as the USDA business name but the location is different. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 08/2009 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

1(b):

'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2007-2010.

2:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Hillcrest Colony Inc, Power, MT 59468]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$220,360.00 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$220,360 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2007-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

3:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Hillcrest Colony Inc, Power, MT 59468

IRS EO/BMF data: Hillcrest Colony Inc, 770 Birky Rd, Wht Spgr Spgs, MT 59645-9503

Manta data: Hillcrest Colony Inc, 1124 Wilson Road, Power, MT 59468-9525

> Step 2

Determine IRS organization name as same identity as USDA business name.

USDA Business Name and Location:

[Hillcrest Colony Inc, Power, MT 59468]

IRS Organization Name and Address:

[Hillcrest Colony Inc, 770 Birky Rd, Wht Spgr Spgs, MT 59645-9503]

Manta data: Hillcrest Colony Inc, 1124 Wilson Road, Power, MT 59468-9525

> Step 3

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Hillcrest Colony Inc, Power, MT 59468

Manta data: Hillcrest Colony Inc, 1124 Wilson Road, Power, MT 59468-9525

Timeframe for IRC section data: 2007-2010